R.F. File No. 168(1) Collection No.

19 39

168 (i)
39

Mysore Residency.

Bangalore.

PSI

20.5.47

Pros. Serial Nos. 1- 17

Subject.

Adoptations to Central Acts affecting the Adminstered Areas and British Subjects in Indian States.

Civil and Military Station (Application Laws of Order.

Applications of the Incometax Amendment Act. 193.

Previous References.

R. 168/39

Later References.

R 1.2.43

S. 97 (Blue).

MFP—689 S&P—(M-1225)—16-12-40—100,000.

R Dis. File No. 168(1)/1939.

Section. File No.

Heading. Serial No.

NOTES.

DEPT.
BRANCH.

Pros. 19 . Nos.

Subject.

Adaptations to Central Acts affecting the Administered Areas & British Subjects in Indian States.

C & R. Station of Bangalore
Application of Laws Order

Notes and Orders.

S. 1.

MGIPC—S1—3007 (S&P) MFP—(M-2577)—3-3-38—8,00,000.

D.No.2584 S.N.1

Very urgent.

1 Should this Act not be brought into force in Straits from April 1. 1939, if necessary with no modifications, there being inserted subsequently Examine at once in consultation with DT. & F.A.

H Rubraw
1/3/39.

2 This file may at once be sent U/O to the Financial Adviser and Income-tax Officer for favour of remarks. He may be requested to return the file through the Collector and Asst.Commissioner of Income-tax.

3 Four spare copies of the Act and the statement are placed below for the use of the above officers.

Collector-2
F.A. 2

4

(from para 1)

16/3/39.

16.3.39.

16.3.39.

To

The Financial Adviser & Income-tax Officer

U.O.No.2584, dated the 16th March 1939.

P.T.O

4

According to the Foreign and Political Department Notification No.261-I dated the 24th April 1929, amendments made to the Indian Income-tax Act in British India automatically applied to the Civil and Military Station whereas the Civil and Military Station of Bangalore (Application of Laws) Order, 1937 which has superseded the above does not contain such a provision. According to paras 3 & 4(b) of the latter order only the Income-tax Act 1922, as amended before 1st April 1937 and as adopted or modified by the Government of India (Adaptation of Indian Laws) Order 1937 is applicable. It therefore appears necessary that the Crown Representative should be requested to extend the Indian Income-tax (Amendment) Act, 1939 to the Station, with the exception of the sections referred to in the 2nd column of the Schedule to the Civil and Military Station (Application of Laws) Order, 1937.

put up

J. R. Rajagopalan 17.3.39

Collector & Asst Commr

18.3.39

S.R. 50

Hc
18.3.39.

The sections of the Act which have been excluded while applying the main Act (XI of 1922) to the Station and to which modifications have been effected by the Amendment Act of 1939, are:-

(1) Section 64

(2) Section 66 (8).

It is unnecessary to exclude specifically these sections while applying the Amendment Act of 1939 because they have been already excluded while applying the main Act to the Station.

No other ~~xx~~ modifications have been suggested by the Income-tax Officer or Asst.Commissioner of Income-tax. As the matter is urgent the Amendment Act may be applied immediately without modification as suggested by Secretary. Draft telegram to the Political Deptt. is submitted. After it is issued, the amendment Act will be examined in detail with reference to the modifications, if any, necessary.

KC
20.3.39

Secretary.

S.N.2

Telegram issued from camp as in draft below (money to be paid to Sandur State : receipt sent separately). Please ascertain especially whether any further notification is required under Sec 60 A.

22/3/39.

Dy.No.3315 S.N.3

The P.U.C may be sent U/O to the Asst.Commissioner of Income-tax and Income-tax officer for information.

KC
29.3.39

29/3/39

To
The Asst.Commr.of Inc.-ta
The Income-tax Officer.
U/O No.D.3315 d 29.3.39.

4

Dy.No. 3471 S.N. 4

9

The notification may, as usual, be republished in an Extraordinary issue of the Mysore Residency Orders. (vide *S.N.72 ~~para 192~~ of F.205-37 Gaz-2). ~~Draft submitted~~ Copies may also go to local officers. Two drafts submitted.

c.f. 238 (T)

4.4.39

4.4.39

Supdt.

S.N.5 Issue.
S.N.6 under issue

D.3790. S.N.7

10

p.1

Please see S.N.1. 7 copies of the Statement have been received of which 4 have been sent to the Income-tax Officer for his use and for the use of the Asst.Commissioner of Income-tax.- Vide paragraph 3 of these notes. The Asst. Commr. of I.T. and the Income-tax Officer may be requested U/O to say whether ~~he~~ they require any more copies.

Three more copies are required for this office.

22.4.39

28.4.39.

29.4.39.

To

The Asst.Commissioner of Inc.tax
The Income-tax Officer.
U/O No.D.3790 d.29-4-39.

11

Four more copies are required for the Income Tax Office

J. N. Rajagopalan
29.4.39

For Asst. Commr. of Income-tax

a Hr. N.S.V

12

Please see paras. 10 and 11 ante. The Statement is required constantly for reference and the copies already received are insufficient. A telegram may be sent to the Central Board of Revenue asking them to send seven more copies. Draft telegram submitted.

× in Several files.

13

HL 6.5.39

A/C 6.5.39.

Ask for Cen. Issue.

8/8

A.S.

S. N. 8 Issue

D.5387. S.N.9.

c.p.9 and 10.

14

(F)

Please see S.N.7 and 8 and also paras.10 to 13 of these notes. Four copies of the Statement may be sent U/O to the Assistant Commissioner of Income-tax and the rest retained in office. A U/O note to the Assistant Commissioner is prepared and placed below for favour of signature.

LW 13.6.39.

16.6.

ASRao 13.6.39

D No 5387. 6

U/O.

To

The Asst. Commissioner of Income-tax.

15

Issue 1576

Issued 17/6/39 HS.

Four copies of the Tabular Statement relating to the Indian Income-tax (Amendment) Act, 1939 are forwarded.

d/c 15/6

ASSISTANT SECRETARY TO THE RESIDENT.

13.6.39.

16

(F) *Corp.7. end to S.N 4

The Indian Incometax (Amendment) Act, 1939, has already been applied to the Station, with certain modifications, by Notification of the Political Department No.87-I.B., dated the 28th March 1939. The question whether any further modifications are necessary is examined below.

17.

* page 24 of the Application & Some Order.

Please see the modifications made to the Act of 1922 in its application to the Station: certain sections have been (i) omitted, and certain others (ii) modified. Among the sections thus omitted or modified, the Amending Act touches sections 64 and 66(8): please see sections 81 and 82(d) of the Amending Act. Perhaps it is not strictly necessary to omit sections ~~81~~ and ~~82(d)~~, because they are inoperative; but for the sake of consistency, sections 81 and clause (d) of section 82 of the Amending Act may be omitted.

(R)

A

18

(L) S.N.2 / Cor.p.3 / R. D.: 345-39

Another modification which will be necessary is as regards the Inspecting Assistant Commissioner of Incometax. Please see letter from this Residency where it has been recommended that no Inspecting A.C. need be appointed for the Station. If this recommendation is accepted, sections 23-A, 28 and 53 of the Act of 1922 as amended by the Act of 1939, which confer certain statutory powers on the Assistant Commissioner(Inspecting) will have to be modified. And for this purpose, it will be necessary to await the orders of the Political Department.

* please see - pages 39, 50 & 78 of the Tabular Statement - (A)

19

(B) (R)

Another modification which will be necessary is the omission of section 83 of the Amending Act, because it is inoperative in the Station.

20

As stated in para 19 of notes, the modifications referred to therein have to await Political Department orders. In the meantime F.A. (I.T.O.) may be requested, if approved, to kindly say u/o. whether any further modifications are necessary for the effective working of the Amendment Act in the Station. After receipt of his suggestions, all the modifications will be considered together, and a draft

notification submitted for approval. (In this connection it may be noted that the Political Department have issued Notification No. 198-I.B., dated the 15th June 1939, in the latest issue of the Gazette of India - 17-6-1939 - applying the Incometax (Amendment) Act, 1939, to the District of Abu with the identical modifications as in the Station Act and nothing more. Apparently in the opinion of the Political Department, further modifications are not ~~strictly~~ absolutely necessary.)

not put up.

(F) Cor p. 7 encl. to S.N. 4

A S Rao
24.6.39

(from para 16)

Secretary.

21 Amendment referred to A & B of previous page are not of any importance we can await Pol Dept's orders & I.A.C meanwhile F.A. may see as suggested.

H Tambe
27/6/39.

Financial Adviser to the Hon'ble the Resident
R. Dis. No. F. 168 (1)-39/Judl., dated the 27th June '39

22 It does not appear that any modifications of the Amendment Act are necessary in its application to the Station except those which might be necessary if the appointment of Inspecting Asst. Commr. is dispensed with.

J. N. Rangopalan
12.7.39

4/127

12.7.39

Action taken on
R. Dis. F. No 345-39

P.U.C
S.N.6
F.L 345-39

23 Orders have been received from the Political Department appointing Appellate Assistant Commissioner and Inspecting Assistant Commissioner . The position was examined in paras 16 to 20 of notes whether any modifications were necessary to the Income-tax Act. Please see paras 21 and 22 of notes. No further modifications, therefore, are necessary. The file may now be closed.

DSRao
14.9.39

15/9/39.

Secretary.

Record.

DSRao

DEPT.
BRANCH.

Section. File No.

Heading. Serial No.

NOTES.

Pros. 19 . Nos.

Subject.

Appointment of Inspecting Assistant Commissioner in the Station.

Notes and Orders.

please see — ±
Cor. p. 11
encl. to S.N. 6
R. Dis. 345-39
(R)

24. There has been no Inspecting Assistant Commissioner since Captain Biscoe left. It appears that the Secretary to the Resident (now Commissioner) may be declared as the Inspecting Assistant Commissioner and the Resident as Commissioner. It has already been approved that the Resident should be the Commissioner in the event of -- Retrocession. The functions of the Commissioner will be nominal as after the Appellate Tribunal begins functioning there will be no review by Commissioner and appeals against the orders of Appellate Asst. Commissioner will be to the Appellate Tribunal - vide Sections 87 & 88 of the Amendment Act 1939 deleting Section 32 and amending Section 33 of the Income-tax Act 1922. If approved the Crown Representative may be addressed.

J. N. Rajagopalan 20.1.41

Act VII of 1939 put up.

J. EA
AM
21/1/41

Pr 21.1.41

JC

S. L.

MGIPC—S1—1832(G1) DCF—(G-1140)—5-1-28 5,00 000.

25 The existing hierarchy in the Station is as follows:

Commissioner	---	Secretary
Appellate Asst.Commsr.	---	Collector
Inspecting Asst.Commsr.	---	Asst.Secretary and then Under Secretary
Income-tax Officer	---	Treasury Officer.

S 26 Please see the modifications to which the Income-tax (Amendment) Act,1939, has been subjected in its application to the Station. According to the Act as in force in the Station, then, Part II (sections 85 to 92) must be brought into force not later than 1st April 1941. Under section 5-A of the Act (as inserted by section 85 of this Amendment Act), the Crown Representative must appoint an Appellate Tribunal for the Station. When an Appellate Tribunal is constituted, appeals from the orders of the Appellate Assistant Commissioner will lie only to the Tribunal, and as stated in para 1 above, the functions of the Commissioner will be only nominal. The first question for consideration is whether Resident, who is the head of the Administration, should be entrusted with the functions of an officer subordinate to the head of the Government. The case of the future Cantonment is slightly different. It would be a very small geographical area and administrative unit, and most of the officers would have more than one function. But the present Civil and Military Station is one of the largest Administered Areas in India, and it is doubtful whether it is right in practice that the head of the Government should also be a subordinate officer of the Government, although nominally and only on paper.

27 If it is agreed that it may, if possible, be avoided that Resident may be appointed (by the Crown

Representative)

Representative) Commissioner of Income-tax, the following courses are for consideration. The District Judge may be the Appellate Assistant Commissioner and the Collector Inspecting Assistant Commissioner: please see paras 19 to 21 of notes on R.F.345 of 1939. If it is considered for any reason as in para 22 of notes that District Judge should not be entrusted with the appellate functions, Extra Assistant to the Resident may be the Inspecting Assistant Commissioner and succeed Assistant Secretary and Under Secretary, and the existing arrangements will continue. Another course is that Inspecting Assistant Commissioner may be entirely dispensed with as in the case of Minor Administrations: please see paras 27 to 30 of notes and S.N.2/cor.p.3 of 345 of 1939. Statutory duties of the Inspecting Assistant Commissioner are very few and are contained in sections 23A, 28 and 53 of the Act - please see paras 11 to 13 of notes on that file. But these can be transferred to the Appellate Assistant Commissioner or the Commissioner as the case may be: please see para 14 of notes. The Political Department, however, appointed an Inspecting Assistant Commissioner as well.

(R)

(R)

* Cor. p. 11 incl. to S.N. 6 R.Dis. 345-39

While forwarding proposals in behalf of the appointments discussed above, it is necessary to ask the Political Department to appoint a date on which Part II of the Act shall come into force. In British India Part II came into force today (25th January 1941)- vide Finance Department (Central Revenues) Notification No.2 dated the 18th January 1941. Appellate Tribunals have already been constituted in British India; and perhaps the services of the Madras Bench or the Bench having jurisdiction

5

in

in Madras may be utilised in regard to this Station. Please see in this connection para 4 of Political Department's letter dated the 15th June 1940. It is perhaps unnecessary to have a Tribunal only for this Station, and it is not known whether it is proposed by the Political Department to have a Tribunal for all the Administered Areas. The question may be referred to them. For orders.

* S.N.8 Cov. p.13 R.83-39(10-1)

(J)

Yes Madras Tribunal seems the earliest.

DSRao 25.1.1941

(from para 1)

Secretary 29 Please put up pp showing the position regarding the Commissioner & other I.T. officers in the event of Retrocession

Att 27/1.

'M'.

30 Please see paras 2 to 4 of Part II - Note 1. General Administration. After retrocession the hierarchy of Income-tax officers in the Administered Areas will be as follows :-

1. Commissioner of Income-tax.	Resident.
2. Appellate Assistant Commissioner of Income-tax.	Secretary to Resident.
3. Income-tax Officer.	Collector. (Borrowed Deputy Collector from Madras.)

'J'.

31 There will be no Inspecting Assistant Commissioner -- vide para 3 of S.N.9 and para 2 of S.N.14 of R.83-39(10-1).

32. F Discussed with FC the simplest solution seems to be to leave functions as they are & give the Commissioner the office of ~~Appellate~~ Inspecting Asstt. Comr as well. The hierarchy would then be 1) Comm. & ~~Appellate~~ Inspecting Asstt. Comr. Lee to Collr
2) Appellate Asstt. Comr. Collector
3) I.T.O. Treas. Offr.

Draft may be prepared accordingly.

GM 4/2.

39. Para 9 of notes: When part II of the Indian Income-tax (Amendment) Act,1939, is brought into force, and the Appellate Tribunal commences to function, the various statutory duties of the Commissioner will cease, and there should be no objection from the point of view of the working of the Act that the offices of Commissioner and Inspecting Assistant Commissioner are combined in one Officer. But please see the rules made by the Governor General in Council under the Civil Services (Classification, Control and Appeal) Rules relating to the office of the Income-tax Officer in the Civil and Military Station, Bangalore. In respect of penalties (iii) to (vii) mentioned in Rule 3 and imposed by the Assistant Commissioner, the appellate authority is the Commissioner, and hence it appears there will be a clash. The matter will be further examined and note submitted. The appointment of the Inspecting Assistant Commissioner can be made with retrospective effect - vide notification of the Political Department No.51-I.B., dated the 6th March 1940 - and the present absence of the Inspecting Assistant Commissioner will be regularised. As pointed out in para 4 above, the statutory duties of that Officer are very few, and are contained in sections 23A, 28 and 53 of the Act. Correspondence is still carried in the name of the Inspecting Assistant Commissioner, for his office is deemed to be the office of the Income-tax Officer. Circulars and other notifications received from the Central Board of Revenue or the Government of India Finance Department (Central Revenues) are sent to the Income-tax Office addressed to the Inspecting Assistant

Commissioner

Commissioner, and letters received from the Income-tax Officer addressed to the Commissioner of Income-tax are signed by the former as 'for Inspecting Assistant Commissioner'. The appointment, therefore, is not of particular urgency.

34. The point raised in para 5 of notes is of some urgency now, for under section 1(2) of the Indian Income-tax (Amendment) Act,1939, as applied to this Station, Part II thereof must be brought into force before 1st April next. Part II has already been brought into force in British India with effect from 25th January 1941. Under the Appellate Tribunal Rules, the President of the Tribunal has already directed that appeals from the Civil and Military Station shall be heard and determined by the Calcutta Bench; but in the absence of a date being appointed, the Tribunal has no power to entertain such appeals from this Station. Transitory provisions in regard to matters pending before the Commissioner or the High Court are contained in Indian Income-tax (Amendment) Act,1940, and proposals for its application to the Station have already been submitted to the Political Department. They may now be addressed to appoint a suitable date - perhaps 15th March 1941- on which Part II shall come into force. Under section 5-A of the Act, it may be notified that the Appellate Tribunal appointed by the Central Government under that section as in force in British India may be deemed to have been appointed under the Station Act. It is legally possible to provide tribunals functioning outside the Station to function in and for the Station. Under some of the enactments in force in the Station, it has been provided that the High Court of Madras shall for the purpose of a particular provision of the enactment be the High Court. After these 2 notifications issue, the British Indian Appellate Tribunal will have proper jurisdiction in this Station, and the rules made by it regulating its procedure and the procedure of Benches of that Tribunal will apply to appeals preferred from the Station.

Draft submitted. Perhaps F.A. may see for any comments.

AsRao
7.2.41

(from para 9)

Secretary

F.A.

35 Draft may issue

36 Regarding para 10 the Resident can be made the Appellate authority in the Cases referred to. He is already the Appellate authority in regard to Accountants appointed by the Commissioner. The Corrections to the rules made under the Civil Services (classification, Control & Appeal) Rules may be considered after the present proposal regarding Commr functioning as D.A.C is accepted. This proposal need not be delayed.

J. N. Nagagopalan
11.2.41

Draft may issue.
Action on para 3 may be taken.

S.N. 10: Issue

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
12 FEB.
Diary No. 1498
File No.

39

Please see paras 32, 33, 36 and 38.

40

As stated in para 33, when the Appellate Tribunal commences to function, the statutory duties of the Commissioner of appeal and revision contained in sections 32 and 33 of the Act will cease, and there will be no clash from the point of view of the working of the Act that the offices of the Commissioner and the Inspecting Assistant Commissioner are combined in one Officer. The point raised about the clash for purposes of the Civil Services (Classification, Control and Appeal) Rules will be taken up after the proposal regarding Commissioner functioning as Inspecting Assistant Commissioner is accepted.

41

An alternative has been added to the draft, and is for consideration. If for any reason the Political Department do not approve of the arrangement whereby the offices of the Commissioner and the Assistant Commissioner are combined in one Officer, the alternative suggestion of not having an Inspecting Assistant Commissioner for the Station might be considered. This suggestion is not new, and was once made in 1939. It was not accepted, however, and no reasons were given for the non-acceptance. Please see paras 27 to 30 of notes on and S.N.2/cor.p.3 of File No. 345-39. Draft submitted.

(from para 39)

28.2.41

Secretary.

Dy.No. 2424

S.N. 12

42

With effect from 15-3-1941, when Part II comes into force, Commissioner's powers of appeal and review will cease. The notifications may, as usual, be republished.

Draft submitted.

10.3.41

Secretary.

Para 1 of P.U.C. The objection advanced for 43
the combination of the functions of the Commissioner and of the Inspecting Assistant Commissioner in one Officer is that the Act does not contemplate it. Political Department have not been able to show that there would really be any clash by reason of such combination. The Act, which is a Central enactment fashioned for operation in British India, would ofcourse not contemplate the combination of 2 separate offices in one Officer. That is a ~~theretn~~ theoretical examination of the question, and an interpretation of the provisions of the Act without taking the practical aspect of the question into consideration, it is submitted. But the proposal is in respect of a small Administered Area in which every administrative arrangement of British India cannot obviously be put into force. For instance an arrangement would be unthinkable in British India under which the head of the Government is the head of the Judiciary - in the Station the Resident is a High Court Judge, and until recently the Chief Commissioner of Coorg was the Judicial Commissioner of Coorg. Then again an arrangement would be unthinkable in British India under which a Sessions Judge is the Registrar of Joint Stock Companies, for if in the working of certain Companies the Registrar discovered any fraud or any other offence, he ~~will~~ would have to take action, that is be the virtual prosecutor, and then try the case as a Sessions Judge. Then the head of the ~~Political~~ Police Department cannot be a magistrate in British India. Instances can be multiplied. In the circumstances prevailing in a small Administered Area, such combination of offices is inevitable. To use the argument of the Political Department, the

Act

Act does not contemplate an arrangement under which there is no Inspecting Assistant Commissioner at all in the class of income-tax authorities - under section 5(1) there shall be an Assistant Commissioner of Income tax for purposes of the Act. But the Political Department have approved of an arrangement under which there will be no Assistant Inspecting Commissioner in the future Administered Areas on retrocession. Perhaps the ruling must be accepted.

Ref at (N)

44. Para 2 of P.U.C. That certain statutory duties vest in the Inspecting Assistant Commissioner has not been overlooked by this Residency. Please see the concluding portion of notes in para 27. In addition to sections 23-A and 53(1) quoted by the Political Department, there is one more section (section 28), as a matter of fact, under which certain statutory functions vest in the Inspecting Assistant Commissioner. These functions, it may be noticed, consist only of according approval to certain action. Please see in this connection paras 11 to 13 of notes on R.Dis.No.34b-39. If it is only for this purpose of according approval that the appointment of Inspecting Assistant Commissioner should be made, that is not an insurmountable difficulty. And there is a precedent for the dispensing with of the appointment after retrocession. Political Department may, perhaps be requested to reconsider the matter.

(R)

45. If this course is not acceptable, there is the alternative course suggested in para 24 of notes. For orders.

ASRao 16.4.41 46. We may adopt the procedure in Cyprus - Harmon Coorg & Aden & suggest that B'lore be placed under the jurisdiction of a Madras Inspect. Instt. Cus: His functions merely consist of giving approval to certain acts. Presumably the Board of Rev. & the P.G

Secretary

have reconsidered the decision not to appoint
these officers for Minor Administrations & ~~that~~
our Retrocession proposals will require altering
in this respect.
We may suggest adopting the alternative given 47
in the last sentence of P.D. letter under reply
& waive the Retrocession question.

Kept. 9/9/14.

It is submitted that the Political Department 48.
suggest the placing of Bangalore under the jurisdiction
of ~~the~~ one of the Inspecting Assistant Commissioners of
a neighbouring Province only as an alternative if no
suitable officer is available. In paras 24 and 32
of notes the possibility of having a suitable local
officer was discussed, and the arrangement of
having Resident as Commissioner (as after retrocession)
and Secretary as Inspecting Assistant Commissioner has not been
put to the Political Department.

Although under the Act, the statutory duties 49
of the Inspecting Assistant Commissioner are
mainly in according approval to certain acts, the
Income tax officer had always been officially consulting
Captain Biscoe (Inspecting Assistant Commissioner)
in important and difficult cases, and the necessity or
desirability of having an officer on the spot need
not be over emphasised. It appears the conditions
prevailing in this Station cannot be parallel to
those obtaining in some of the minor Administrations,
in any case in Coorg. The Station income-tax revenue
is now in the region of 5 lakhs a year and promises

to mount up by reason of certain new conditions which are well known. (The income tax revenue in Coorg is not even a lakh a year). The recent amendments to the Income-tax Act have rendered its working a little ~~xxx~~ difficult and complicated. Separate proposals have been sent up to the Government of India for the appointment of an Inspector by reason of the increase of work and for survey work to be undertaken in the Station. It is submitted that it appears better to make local arrangements, and if that is impossible then we may adopt the arrangement in force in the province of Coorg. If approved, the remarks of the Income-tax Officer may be invited. For orders.

ASR
22.4.41

(from para 46)

Secretary

50. I.O. may be asked for his views.

24/4

F.A.

51. I think it is better to have a local Officer as Inspecting Assistant Commissioner and the arrangement suggested in para 24 viz. Secretary being Inspecting Assistant Commissioner and Resident being Commissioner may be recommended to the Political Department. Some time back the Collector who discussed with me the existing arrangements in the Station expressed himself in favour of the above.

52. If Bangalore were to be placed under the jurisdiction of the nearest Inspecting Assistant Commissioner in Madras Presidency, there may be extra cost by way of travelling allowance and very likely the question of M.A.T. making a contribution to Central on account of pay of Inspecting Assistant Commissioner and his staff may also arise,

arise, H.A.T. being separate. We need not therefore go in for this alternative.

J. N. Rajagopalan
26.4.41

5 Pl. see from para 46. I am sorry to have to
advise my dissent in this case. The functions
of the Insp. Genl. Comm. seem to be mostly
formal & advisory but we might, as F.Q. says,
become involved in unnecessary expense if
we appoint one from a neighbouring province.
14. We may approach to P.D. that Govt. should
be Insp. Genl. Comm. + Revsh. Govt Commissioner +
see what they say. It is not normally
suitable that the Head of an Administration
should discharge the functions of an officer
subordinate to the Administration but in
this case, in view of the Appellate Tribunals
just constituted the functions of the
Commissioner are nominal + in any
case this arrangement has been sanctioned
after discussion.

Agreed. Jeff 28/4

55. Agreed
FQ 28/4

56. Draft submitted with reference to paras 54 and 55

DsRao
2.5.41

Secretary

Readh. 4/5.

S.N.15 (Issued)

Dy.No. 6595 S.N.16

57 The notifications may as usual be republished in the Residency Orders. Draft submitted.

58 The existing arrangements will continue. Copies of all ~~xxx~~ papers, circulars etc received from the Central Board of Revenue and other letters received addressed to the Commissioner of Income-tax are ~~xxxxxx~~ sent to the Office of the Inspecting Assistant Commissioner (office ~~xfx~~ of the I.T.O.). The duties of the Inspecting Assistant Commissioner will be to accord the statutory approval necessary under the Act, and the duties of the Commissioner will be nominal.

DsRao
3.7.41

For information.

Readh. 4/7.

Secretary

A

S.N. (17): Case

D.A.Dis.No.31(6)-I.T./39.

Central Board of Revenue.

New Delhi, the 1st March 1939.

...

From

T.S. Rillay, Esquire, M.A., B.L.,

First Secretary, Central Board of Revenue,

To

All Commissioners of Income-tax
including the Special Investigating
Officer, Bombay.

Sir,

Indian Income-tax (Amendment) Bill, 1939 as passed by Indian Legislature - Tabular Statement - Supply of copies.

...

In continuation of Board's letter C.No. 585-I.T./38 dated the 19th December 1938, I am directed to enclose ** copies of the Indian Income-tax (Amendment) Bill, 1939 as passed by the Indian Legislature with an equal number of copies of a tabular statement showing side by side the Act of 1922 and the changes made by the amending Bill. I am to say that the Bill has received the assent of His Excellency the Governor General of India and it is proposed to bring the Act into force with effect from the 1st of April 1939.

I have the honour to be,
Sir,
Your most obedient servant,

4-3-39

First Secretary, Central Board of Revenue.

SR.
3/3.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
13 MAR 1939
Diary No. 2584
File No.

Bill file mod-pkt-up.

** Madras	70
Bombay	95
Bengal	100
C. & U.P.	80
Punjab	85
B.& O.	25
Assam	10
Ajmer-Merwara	10
Coorg	5
C. & M. Station, Bangalore	7
Mt.Abu	3
S.I.O., Bombay	6
	496

[2

N.2.

INDIAN POSTS & TELEGRAPHS DEPARTMENT.
RECEIPT FOR INLAND TELEGRAM

Class | Amount Rs. A. | No. | Date (or date-stamp).

Office of Origin

Issued

Rs. A.
Class | Amount | No. | Date.

Office of Origin

Service instructions

INDIAN POSTS & TELEGRAPHS DEPARTMENT

Inland Telegram

H. M. Words.

Sent at 2 13 76

To

By

Charge. Rs. A.

Space for Postage Stamps
(*Space for additional postage stamps on reverse.*)

(If National Cash Register Machine is in use, the booking clerk should sign here.)

(*Nothing is to be written by the sender above this line.*)

If telegram is to be classed EXPRESS, write the class here.

If this telegram is on State business, the word STATE should be written in this space. STATE

If a reply is to be prepaid, write words "Reply Paid" and the amount in space below.

TO { Name POLINDIA
Address
Telegraph Office NEW DELHI.

Please	issue	Notification	applying
Income	Tax	Amendment	Act
1939	to	Civil	and
Military	Station	Bangalore	from
April	First	1939	AAA

FROM {

NOT TO BE TELEGRAPHED

Signature and Address of Sender

INDIAN POSTS & TELEGRAPHS DEPARTMENT.

RECEIPT FOR INLAND TELEGRAM

Class | Amount Rs. A. | No. | Date (or date-stamp).

Office of Origin

Rs. A.

Class | Amount. | No. | Date.

Office of Origin

Service Code _____ instructions _____

INDIAN POSTS & TELEGRAPHS DEPARTMENT | A

Inland Telegram

H. M.	Words.
Sent at _____	
To _____	Charge. Rs. A.
By _____	

Space for Postage Stamps
(Space for additional postage stamps at reverse.)

(If National Cash Register Machine is in use, the booking clerk should sign here.)

(Nothing is to be written by the sender above this line.)

If this telegram is to be classed EXPRESS, write the class here. |

If this telegram is on State business, the word STATE should be written in this space. |

When a reply is to be prepaid, write the words "Reply Paid" and the amount in the space below.

TO { Name / Address / Telegraph Office

TT

Modification	NOT	Likely	to
be	required	but	further
reference	will	be	made
if	they	are .	found
necessary	AAA	All	may

FROM {

NOT TO BE TELEGRAPHED { *Signature and Address of Sender* _____

INDIAN POSTS & TELEGRAPHS DEPARTMENT.

RECEIPT FOR INLAND TELEGRAM

Class | Amount Rs. A. | No. | Date (or date-stamp).

Office of Origin

Rs. A.

Class | Amount | No. | Date.

Office of Origin

Service Code _____ instructions _____

INDIAN POSTS & TELEGRAPHS DEPARTMENT | A

Inland Telegram

H. M. | Words.

Sent at _____

To _____

By _____

Charge. Rs. | A.

Space for Postage Stamps

(*Space for additional postage stamps on reverse.*)

(If National Cash Register Machine is in use, the booking clerk should sign here.)

(Nothing is to be written by the sender above this line.)

If this telegram is to be classed EXPRESS, write the class here.

If this telegram is on State business, the word STATE should be written in this space.

When a reply is to be prepaid, write the words "Reply Paid" and the amount in the space below.

TO { Name / Address / Telegraph Office

III

be	appeid	now	without
modification	Save	to	Section
one			

FROM { Resident.

NOT TO BE TELEGRAPHED

Signature and Address of Sender _____ Ramandeep Sandhu

S.N. 3

15

...E THE
...SIDENT
...LORE.
D... NO... 3315
F... C.R:.....

137

BANGALORE
No. 28 MAR 26
D.P.O.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

O 17/- NEW DELHI 28 STE 26

RESIDENT MYSORE BANGALORE

√√

× S.N. 2. 3 fr. 2-4

127-18 YOUR TELEGRAM MARCH 22ND

INCOME TAX AMENDMENT ACT NOTIFICATION

WILL APPEAR IN GAZETTE NEXT

SATURDAY COPY SENT TODAY.

POLINDIA.

BY 45 18/27

The sequence of entries at the beginning of this telegram is—class of telegram, time handed in, serial number (in the case of foreign telegrams only), office of origin, date, service instructions (if any) and number of words.

This form must accompany any enquiry respecting this telegram.

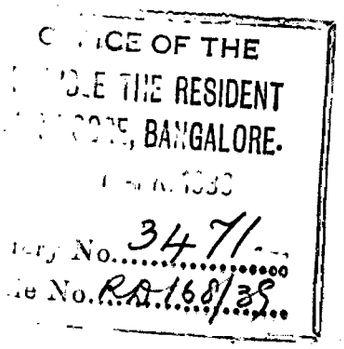
MGIPPAh

S.N.4

S.N.2
(F)

Copy forwarded to the Hon'ble the Resident in Mysore, for information, with reference to his telegram No.Nil, dated the 22nd March 1939.

By order, etc.,



for Secretary to His Excellency
the Crown Representative.

No. 87 - I.B.

Political Department.

Dated New Delhi, the 28th March 1939.

NOTIFICATION.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other powers enabling him in that behalf, the Crown Representative is pleased to direct that the following further amendment shall be made in the Civil and Military Station of Bangalore (Application of Laws) Order, 1937, namely :-

In the Schedule to the said Order, under the heading "Acts of the Central Legislature", after the entry "126.The Child Marriage Restraint (Second Amendment) Act, 1938 (XIX of 1938)", the following entry shall be inserted, namely :-

"127.The Indian Income-tax (Amendment) Act, 1939 (VII of 1939).	For sub-section (2) of section 1, substitute "(2) This section and Part I shall come into force on the 1st day of April, 1939 and Part II shall come into force on such subsequent date not later than two years from the said date, as the Crown Representative may appoint: Provided that sub-clauses (iii) and (iv) of clause (b) of section 11 shall not take effect earlier than the 1st day of April, 1940."

Sd/-. C. Latimer,

Secretary to His Excellency
the Crown Representative.

S.N.5

(8

Draft-I Issue 5/4/39
2 Drafts

Issued
ICH
5/4/39.

(To be published in an Extraordinary issue of the Mysore Residency Orders)

Hon'ble the Resident in Mysore

Nr. 26. —

R&S. No. 168(1)39. Judl. Dated Bangalore, the 5th April 1939.

N O T I F I C A T I O N

—

The following notification of the Political Department is republished.

5.4.39

for Secy. to the Resident.

(To Resy.Press - Please supply 50 spare copies of the notificn.)

10
5/4.

No.87-I.B., dated the 28th March 1939.

4/4.39.

S.N.7

C.No. 31(6)-I.T./39.

CENTRAL BOARD OF REVENUE

OFFICE OF THE
[illegible] RESIDENT
IN MYSORE, BANGALORE.
Diary No. 3790
File No. From

New Delhi, the 5th April 1939.

RD 31/39
168(1)/39

To

T. S. Pillay, Esquire, M.A., B.L.,
First Secretary, Central Board of Revenue,

All Commissioners of Income-tax.

Sir,

Indian Income-tax (Amendment) Act, 1939 - Tabular Statement showing changes made in the existing Income-tax Law -- Supply of copies.

S.N.1 C.F.1 1 (F) (Q)

In continuation of my letter D.A.Dis. No.31(6)-I.T./39 dated the 1st March 1939, I am directed to say that the Board considers it desirable that the statement showing side by side the Act of 1922 and the changes made by the amendment Act, should be supplied to all officers of the Income-tax Department down to the Inspectors. I am accordingly to enquire whether you would require any more copies of the statement and if so, how many for distribution to officers mentioned above. A very early reply is requested.

I have the honour to be,
Sir,
Your most obedient servant,

First Secretary, Central Board of Revenue.

K.C.S.

S.N.8 (10

No. 41 Dated. 8th May 39

Issued 8/5/39. AP.

Issue 8.5.39.

T E L E G R A M.

From

Commissioner of Income-tax
Civil and Military Station
Bangalore.

To

CEBOR
SIMLA.

S.N.7
P.U.C

Your letter C.No.31(6)-I.T./39 dated 5th April Income-tax Amendment Act 1939 Tabular Statement AAA
Please send urgently ~~seven~~ ten more copies.

6.5.39

6.5.39.

18/5

D.A.Dis.No.31(6)-I.T./39.

CENTRAL BOARD OF REVENUE.

Simla, the 18th May 1939.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
26 MAY 1939
Diary No. 5387
File No.

From

T.S.Pillay, Esquire, M.A., B.L.,
First Secretary, Central Board of Revenue,

To

The Commissioner of Income-tax,
Civil and Military Station,
Bangalore.

Sir,

Indian Income-tax (Amendment) Act, 1939 - Tabular statement showing changes made in the existing law -.

With reference to your telegram No. 41, dated the 8th May 1939, I am directed to forward herewith ten more copies of the tabular statement showing changes in the existing law.

I have the honour to be,
Sir,
Your most obedient servant,

20. 5. 39.
First Secretary, Central Board of Revenue.

M.20.5.

No.R.F.163(1)-39 Judl. Dated 14 Feby.1941

To

The Secretary to His Excellency the Crown Representative, New Delhi.

- - -

Income-tax (Amendment) Act,1939 (VII of 1939).

- - - -

Sir,

I have the honour to refer to Political Department Notification No. 87-I.B., dated the 28th March 1939, applying to the Civil and Military Station of Bangalore the Indian Income-tax (Amendment) Act,1939, and to request that in pursuance of sub-section (2) of section 1 of that Act, 15th March 1941 may be appointed as the date on which Part II shall come into force. Under section 5-A His Excellency the Crown Representative may also appoint the Appellate Tribunal appointed by the Central Government under that section to exercise in this Station the functions conferred on the Appellate Tribunal by the Act. I enclose two draft notifications. It is noticed that the President of the Tribunal has already directed by his Standing Order No.1 that appeals from this Station shall be heard and determined by the Calcutta Bench.

I have etc.,

o/c

Resident.

7.2.41

Draft I.

No.
Political Department.
Notification.

In pursuance of sub-section (2) of section 1 of the Indian Income-tax (Amendment) Act, 1939 (VII of 1939), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the 15th day of March 1941 as the date on which Part II of the said Act shall come into force.

Secretary to His Excellency the Crown Representative.

Draft II.

No.

Political Department.

Notification.

In exercise of the powers conferred by section 5-A of the Indian Income-tax (Amendment) Act,1939 (VII of 1939), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the Appellate Tribunal appointed by the Central Government under this section, to exercise in the said Station the functions conferred on the Appellate Tribunal by the said Act.

Secretary to His Excellency the Crown Representative.

S.No.17

No.R.F.168(1)-39
Judl.

From

The Hon'ble Lt. Col. J. H. Gordon, C.I.E., O.B.E., M.C.,
Resident in Mysore.

To

The Secretary to His Excellency
the Crown Representative, New Delhi.

Dated Bangalore, 5th March 1941.

APPOINTMENT OF INSPECTING ASSISTANT COMMISSIONER OF INCOME-TAX.

Sir,

I have the honour to refer to your endorsement No.F.27(2)-I.B./39, dated the 7th March 1940, and to suggest that the Secretary to the Resident may be appointed as Inspecting Assistant Commissioner in the Station in succession to the Officer on Special Duty. When part II of the Income-tax (Amendment) Act, 1939, is brought into force, proposals for which have already been submitted, and the Appellate Tribunal commences to function the statutory duties of the Commissioner will cease, and it appears there should be no objection from the point of view of the working of the Income-tax Act to the offices of the Commissioner and of the Inspecting Assistant Commissioner being combined in one Officer. A draft notification is enclosed for the consideration of His Excellency the Crown Representative.

2. If, however, this course is not acceptable, I suggest that no Inspecting Assistant Commissioner need be appointed for the Station, as in the case of certain Minor Administration please see letter from the Central Board of Revenue D.Dis.No.31 (7)-I.T./39, dated the 10th May 1939. Under the arrangements proposed for the future Administered Areas in the event of retrocession also the appointment of an Inspecting Assistant

Commissioner

No.

POLITICAL DEPARTMENT.

Dated New Delhi, the March 1941.

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to direct that the following amendment shall be made, and shall always be deemed to have been made in the notification of the Political Department No.329-I.B., dated the 31st August 1939, namely:-

In the said notification, for the words "Officer on Special Duty, Mysore Residency, Bangalore", the words "Secretary to the Resident in Mysore" shall be substituted.

SECRETARY TO HIS EXCELLENCY
THE CROWN REPRESENTATIVE.

BJ

No. 81-I.B.

POLITICAL DEPARTMENT.

Dated New Delhi, the 4th March 1941.

NOTIFICATION.

In exercise of the Powers conferred by section 5-A of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the Appellate Tribunal appointed by the Central Government under the said section as in force in British India to be the Appellate Tribunal for the said Station.

Sd/- K. S. FITZE,

SECRETARY TO HIS EXCELLENCY THE CROWN REPRESENTATIVE.

S. N. 12

A copy of the foregoing notifications is forwarded to the Hon'ble the Resident in Mysore for information, with reference to his letter No.R.F.168(1)-39/Judl., dated the 14th February 1941.

RF 168(1)/39

S.N.10

Gr. P. 12

By order, etc.,

for Secretary to His Excellency the Crown Representative.

Secy

118

No. 80 - I.B.

POLITICAL DEPARTMENT.

Dated New Delhi, the 4th March 1941.

NOTIFICATION.

In pursuance of sub-section (2) of section 1 of the Indian Income-tax (Amendment) Act, 1939 (VII of 1939), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the 15th day of March 1941 as the date on which Part II of the said Act shall come into force.

OFFICE OF THE
HONBLE THE RESIDENT
MYSORE, BANGALORE.
8 MAR. 1941
Diary No. 2424
File No.

Sd/- K. S. FITZE,

SECRETARY TO HIS EXCELLENCY THE CROWN REPRESENTATIVE.

15-13

19

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATION.

No. 28, dated Bangalore, the 11th March 1941.

The following notifications of His Excellency the Crown Representative are republished.

O/C

Secretary to the Resident.

No. 80-I.B.
POLITICAL DEPARTMENT.
NOTIFICATION.

New Delhi, the 4th March 1941.

In pursuance of sub-section (2) of section 1 of the Indian Income-tax (Amendment) Act, 1939 (VII of 1939), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the 15th day of March 1941 as the date on which Part II of the said Act shall come into force.

K. S. FITZE,
Secretary to His Excellency the Crown Representative.

No. 81-I.B.
POLITICAL DEPARTMENT.
NOTIFICATION.

New Delhi, the 4th March 1941.

In exercise of the powers conferred by section 5-A of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, the Crown Representative is pleased to appoint the Appellate Tribunal appointed by the Central Government under the said section as in force in British India to be the Appellate Tribunal for the said Station.

K. S. FITZE,
Secretary to His Excellency the Crown Representative.

To be published in the Mysore Residency Orders. (25 spare copies to be supplied with 8 unsigned copies).

Copy to the -

Collector and District Magistrate,	(with 6 spare copies)
Commissioner of Police,	" 2 " "
District and Sessions Judge and Registrar of Joint Stock Companies,	" 4 " "
Treasury Officer and Income-tax Officer,	" 0 " "
Residency Surgeon,	(with 1 spare copy)
Inspector of Schools,	" 1 " "
President, Municipal Commission,	(with 3 spare copies)

Civil and Military Station, Bangalore.

A.

No.F.62-I.B./41. Secy

S. N. 14.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
7 APR 1941
Diary No. 3573
File No. P/ 168/41

From

The Secretary to His Excellency
the Crown Representative,

To

The Hon'ble the Resident in Mysore.

Dated New Delhi, the 2nd April 1941.

Appointment of Inspecting Assistant Commissioner of Income-tax.

Sir,

I am directed to refer to your letter No.R.F.168(1)-39/Judl., dated the 5th March 1941 and to say that the Income-tax Act, 1922 does not contemplate the functions of an Inspecting Assistant Commissioner and a Commissioner being combined in one officer. For example, in section 5(5) of the Act, express provision is made for the exercise by the Commissioner of the functions of the Appellate Assistant Commissioner in respect of any specified case or class of cases and by implication it follows that the Commissioner would not be competent to discharge the functions of an Inspecting Assistant Commissioner.

2. It is, however, considered necessary to appoint the Inspecting Assistant Commissioner of Income-tax for the Civil and Military Station, Bangalore, as certain statutory functions have been assigned to him vide sections 23-A and 53(1) of the Income-tax Act, 1922, as amended by the Amendment Act of 1939. I am therefore to request you kindly to suggest the name and designation of a suitable officer for appointment as the Inspecting Assistant Commissioner of Income-tax. If no suitable officer is available, it is suggested as an alternative, that Bangalore could be placed under the jurisdiction of one of the Inspecting Assistant Commissioners of the neighbouring Province, as has been done in the case of Ajmer-Merwara, Coorg and Abu.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to His Excellency the
Crown Representative.

S.N.14

121

DEPARTMENT.

BRANCH.

No.R.F.168(1)-39 Judl. File No.

Serial No.

Draft Letter / Memorandum / Telegram

Dated 10 May 1941.

Class for telegrams	INLAND:	FOREIGN:
	Immediate	Immediate
	Important	Important
	Express	Ordinary
	Ordinary	Without priority

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading:	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures 2	

P.U.C
S.N.14

(Code word for telegrams.)

To

The Secretary to His Excellency the Crown Representative.

- - - - - - -

Appointment of Inspecting Assistant Commissioner of Income-tax.

- - - - - - -

Sir,

I have the honour to refer to your letter No.F.62-I.B./41 dated the 2nd April 1941, and to say that it is considered essential that the Inspecting Assistant Commissioner of Income-tax should be a local officer, as the requisitioning of the services of an officer from a British Indian Province ~~is attendan~~ ~~with the incurring of extra expendi~~ ~~ture and with numerous other~~ dis-advantages. I suggest, therefore, that the Resident may be appointed ~~as the~~ Commissioner of Income-tax, and the Secretary to the Resident ~~a~~ r. the Inspecting Assistant Commissione

has certain obvious →

It is ~~perhaps~~ no doubt not normally suitable that the Head of an Administration should discharge the functions of an officer subordinate to the Administration,

S. 5.
MGIPC—S5—1595(S&P)MFP—(M-944)—6-3-39—60,000 Pads.

but in this case, in view of the Appellate Tribunals just constituted, the functions of the Commissioner are nominal, and in any case this arrangement has been sanctioned for the Administered Areas in the event of retrocession of a portion of the Civil and Military Station of Bangalore to the Mysore Darbar. Two draft notifications are enclosed for the consideration of his Excellency the Crown Representative. The notifications purport [~~purport~~] to make the appointments with effect from the date of their issue and not with retrospective effect as in the case of Notification No.50-I.B. dated the 6th March 1940, for the Commissioner of Income-tax has entertained review petitions during the period, and also because there has been no occasion when the statutory functions of the Inspecting Assistant Commissioner had to be discharged after the departure of the Officer on Special Duty, Mysore Residency, Bangalore.

I have etc.,

Sd/- [illegible]

Resident.

A.R.Rao
1.5.41

No.

Political Department.

Dated Simla, the 1941.

Notification.

In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) as applied to the Civil and Military Station of Bangalore, and in supersession of Notification No.1204/633-Int., dated the 29th May 1922, the Crown Representative is pleased to appoint the Resident in Mysore ~~as~~ to be Commissioner of Income-tax for the said Station.

Secretary to His Excellency the Crown Representative.

No.

Political Department.

Dated Simla, the 1941.

Notification.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) as applied to the Civil and Military Station of Bangalore, and in supersession of Notification No.329-I.B., dated the 31st August 1939, the Crown Representative is pleased to appoint ~~the~~ the Secretary to the Resident in Mysore ~~as~~ to be Inspecting Assistant Commissioner for the said Station.

Secretary to His Excellency the Crown Representative.

Secy

124

No.F.62-I.B./41.

S. N. 16

From

The Secretary to His Excellency the Crown Representative,

To

The Hon'ble the Resident in Mysore.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
1 JUL 1941
Diary No 6595
File No

Dated New Delhi, the 27th June 1941.

Appointment of Inspecting Assistant Commissioner of Income-tax.

Sir,

I am directed to refer to your letter No.R.F.168(1)-39/Judl, dated the 10th May 1941, and to forward copies of this Department notifications Nos. 205-I.B. and 206-I.B., dated the 19th June 1941.

2. I am to add that by this Department notification No.329-I.B., dated the 31st August 1939, the Collector and District Magistrate, Civil and Military Station of Bangalore, was appointed Appellate Assistant Commissioner of Income-tax. As an Appellate Assistant Commissioner is considered essential since first appeals lie to him, the draft notification forwarded with your letter under reply has been amended.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to His Excellency the Crown Representative.

No. 205-I.T.

Political Department.

Dated Simla, the 19th June 1941.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, and in supersession of the notification of the Government of India in the late Foreign and Political Department, No.1204-638-Int., dated the 29th May 1922, the Crown Representative is pleased to appoint the Resident in Mysore to be Commissioner of Income-tax for the said Station.

* S.N. 105
F.39-1918
A

Sd. K.S.Fitze,

Secretary to His Excellency the Crown Representative.

---

*Copy forwarded to the Central Board of Revenue.

By order, etc.,

*With 1 spare copy.

Sd. S.G.Maynard,

for Secretary to His Excellency the Crown Representative.

Enclosure II/26

No. 206-I.B.

Political Department.

Dated Simla, the 19th June 1911.

NOTIFICATION.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, and in supersession of the notification of the Political Department, No.329-I.B., dated the 31st August 1939, the Crown Representative is pleased to appoint the Secretary to the Resident in Mysore, and the Collector and District Magistrate, Civil and Military Station of Bangalore, as the Inspecting Assistant Commissioner of Income-tax and the Appellate Assistant Commissioner of Income-tax, respectively, for the said Station.

× corr. p. "
R.D.s. 345-39

Sd. K.S.Fitze,

Secretary to His Excellency the Crown Representative.

---

*Copy forwarded to the Central Board of Revenue.

*with 1 spare copy.

By order, etc.,

Sd. S.G.Maynard,

for Secretary to His Excellency the Crown Representative.

Issued
8/
10/7

S.N 17

(21)

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATION.

No. 106, dated Bangalore, the 5th July 1941.

The following notifications of His Excellency the Crown Representative are republished.

O/C

Secretary to the Resident.

No. 205-I.B.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 19th June 1941.

In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, and in supersession of the notification of the Government of India in the late Foreign and Political Department, No. 1204-633-Int., dated the 29th May 1922, the Crown Representative is pleased to appoint the Resident in Mysore to be Commissioner of Income-tax for the said Station.

K. S. FITZE,
Secretary to His Excellency the Crown Representative.

No. 206-I.B.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 19th June 1941.

In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, and in supersession of the notification of the Political Department, No. 329-I.B., dated the 31st August 1939, the Crown Representative is pleased to appoint the Secretary to the Resident in Mysore, and the Collector and District Magistrate, Civil and Military Station of Bangalore, as the Inspecting Assistant Commissioner of Income-tax and the Appellate Assistant Commissioner of Income-tax, respectively, for the said Station.

K. S. FITZE,
Secretary to His Excellency the Crown Representative.

To be published in the Mysore Residency Gazette - 25 spare copies with 8 unsigned copies to be supplied.

Copy to

The Collector and District Magistrate. (with 0 c.cs).
The Residency Surgeon. " 1 c.c.
The Commissioner of Police. " 0 c.cs
The Inspector of Schools. " 1 c.c.
The District & Sessions Judge and Registrar of Joint Stock Companies. " 4 c.cs
The Officer in charge of the Hon'ble the Resident's Treasury, + I.T.O., " 3 c.cs
The President, Municipal Commission. " 3 c.cs
Civil and Military Station, Bangalore.

J.

(28

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATION.

No. 106, dated Bangalore, the 5th July 1941.

The following notifications of His Excellency the Crown Representative are republished.

A. MACANN,
Secretary to the Resident.

No. 205-I.B.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 19th June 1941.

In exercise of the powers conferred by sub-section (2) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, and in supersession of the notification of the ~~Government of India in the late Foreign and~~ Political Department, No. ~~1204-633-Int.~~, dated the ~~29th~~ May 1922, the Crown Representative is pleased to appoint the ~~Resident in Mysore~~ to be Commissioner of Income-tax for the said Station.

205-I.B. 19th June 41
Commr of I.T. Hassan

K. S. FITZE,
Secretary to His Excellency the Crown Representative.

Ex officio

No. 206-I.B.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 19th June 1941.

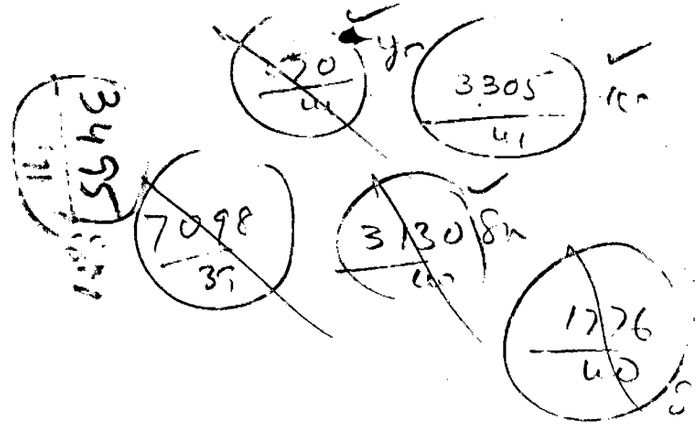
In exercise of the powers conferred by sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), as applied to the Civil and Military Station of Bangalore, and in supersession of the notification of the Political Department, No. ~~329-I.B.~~, dated the ~~31st~~ August 1939, the Crown Representative is pleased to appoint the Secretary to the Resident in Mysore, and the Collector and District Magistrate, Civil and Military Station of Bangalore, as the Inspecting Assistant Commissioner of Income-tax and the Appellate Assistant Commissioner of Income-tax, respectively, for the said Station.

19th June 41

K. S. FITZE,
Secretary to His Excellency the Crown Representative.

Private Asst Commr of I.T.
Central Range, Mysore and
the I.A.C of I.T. Central Range
as Appellate ~~and~~ Commr of IT also the
I.A.C of I.T. Bangalore

274 (2)—9-7-1941—25+8—RPB.


3305
41
7098
35
3308
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1776
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